

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

John C. Bishop,)	
)	C.A. No.: 6:04-23422-RBH
Plaintiff,)	
)	
vs.)	O R D E R
)	
Pattick W. Bahr, Revenue Agent)	
#56-88853; Theresa Elan Guida, Group)	
Manager, # 57-10333, as individuals; and)	
Internal Revenue Service,)	
)	
Defendants.)	
)	

This matter is before the court for review of the Report and Recommendation of United States Magistrate Judge Bruce H. Hendricks, made in accordance with 28 U.S.C. § 636(b)(1)(B) and Local Rule 73.02 for the District of South Carolina.

The Magistrate Judge makes only a recommendation to this court. The recommendation has no presumptive weight. The responsibility to make a final determination remains with this court. See Mathews v. Weber, 423 U.S. 261, 270-71 (1976). The court is charged with making a de novo determination of those portions of the Report and Recommendation to which specific objection is made, and the court may accept, reject, or modify, in whole or in part, the recommendation of the Magistrate Judge or recommit the matter with instructions. See 28 U.S.C. § 636(b)(1).

The plaintiff filed no objections to the Report and Recommendation. In the absence of objections to the Report and Recommendation of the Magistrate Judge, this court is not

required to give any explanation for adopting the recommendation. See Camby v. Davis, 718 F.2d 198, 199 (4th Cir. 1983).

After a thorough review of the Report and Recommendation and the record in this case, the court adopts Magistrate Judge Bruce H. Hendrick's Report and Recommendation and incorporates it herein. It is therefore

ORDERED that Defendants Bahr, Guida, and the IRS are dismissed as defendants and that the United States of America is substituted as the proper defendant. **IT IS FURTHER ORDERED** that the United States' motion to dismiss is **GRANTED**.

AND IT IS SO ORDERED.

S/ R. Bryan Harwell
R. BRYAN HARWELL
United States District Judge

Florence, South Carolina
August 16, 2005